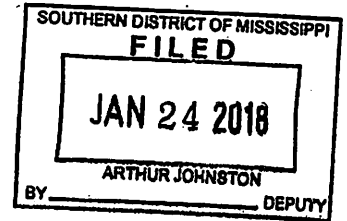


IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI
NORTHERN DIVISION



UNITED STATES OF AMERICA

v.

CRIMINAL NO. 3:18cr11 HTW-FKB

TERESA C. CHISM
a/k/a Teresa Wallace

18 U.S.C. § 287

The Grand Jury charges:

INTRODUCTORY ALLEGATIONS

At all relevant times,

1. Defendant, **TERESA C. CHISM a/k/a Teresa Wallace** (“**CHISM**”), resided and worked in Holmes County in the Northern Division of the Southern District of Mississippi.
2. **CHISM** was a tax return preparer doing business under the name “Lady T Taxes.”
3. The Internal Revenue Service (“IRS”) is an agency of the United States Department of the Treasury that is responsible for administering the federal tax laws of the United States, and collecting taxes owed to the United States.
4. On or about February 26, 2015, an undercover agent (“UCA”) entered Lady T Taxes carrying personal identifying information for the UCA and for a dependent, as well as a 2014 Wage and Tax Statement, Form W-2, reporting wages of \$3,552.00, and left copies of the personal identifiers, information, and Form W-2 at Lady T Taxes. The UCA subsequently returned to Lady T Taxes on or about March 6, 2015, to have preparation of the UCA’s federal tax return completed. The UCA met with **CHISM**, and provided her with the same information that the UCA had previously provided. **CHISM** copied the information and gave it back to the UCA. **CHISM** also provided the UCA with a post-it note with the amount \$6,021 written on it and informed the UCA that this amount represented the amount of the UCA’s tax refund.

5. On or about April 19, 2015, **CHISM** electronically filed the UCA's tax return with the IRS. The filed tax return included the wage information provided by the UCA. The filed tax return also included false wages of \$8,608 purportedly paid by another employer, and false education expenses purportedly paid by the UCA for the UCA's dependent. If the tax return had been correctly prepared, the UCA would have received a refund of \$1,228. The tax return filed by **CHISM** claimed a tax refund of \$4,722.

COUNTS 1-24

6. Paragraph 1-5 are incorporated herein as if set forth verbatim.

7. That on or about the dates listed below, within the Northern Division of the Southern District of Mississippi, the defendant, **THERESA C. CHISM a/k/a Teresa Wallace**, made and presented and caused to be made and presented to the IRS claims against the United States for payment of a refund of taxes, which she then and there knew to be false, fictitious, and fraudulent. **CHISM** made the claims by preparing and causing to be prepared, and presenting and causing to be presented to the IRS, U.S. Individual Income Tax Returns, Forms 1040 and 1040A, for the individuals known to the Grand Jury who are identified by their initials below, for the stated calendar years, and claiming income tax refunds for the amounts listed below, knowing that each such claim was false, fictitious, and fraudulent in that the named individual was not entitled to the refund which was being requested:

<u>COUNT</u>	<u>YEAR</u>	<u>CLAIM IN NAME OF:</u>	<u>DATE</u>	<u>REFUND CLAIMED</u>
1	2013	L.A.	02/05/2014	\$9,287
2	2014	L.A.	01/29/2015	\$9,058
3	2012	L.B.	02/01/2013	\$7,132
4	2013	L.B.	02/04/2014	\$8,455
5	2014	L.B.	01/20/2015	\$7,853

6	2012	J.B.	03/14/2013	\$4,897
7	2013	J.B.	01/28/2014	\$4,783
8	2014	J.B.	01/20/2015	\$4,794
9	2012	W.B.	02/14/2013	\$7,079
10	2013	W.B.	02/13/2014	\$4,778
11	2014	W.B.	01/29/2015	\$7,577
12	2013	K.C.	02/05/2014	\$7,647
13	2014	K.C.	01/21/2015	\$8,461
14	2012	A.K.	02/07/2013	\$5,159
15	2013	A.K.	01/31/2014	\$8,482
16	2014	A.K.	01/31/2015	\$8,387
17	2013	K.R.	01/28/2014	\$8,121
18	2014	K.R.	02/06/2015	\$6,042
19	2013	S.T.	01/28/2014	\$8,336
20	2014	S.T.	01/27/2015	\$8,411
21	2012	D.W.	03/22/2013	\$4,790
22	2013	D.W.	02/02/2014	\$7,490
23	2014	D.W.	01/21/2015	\$8,269
24	2014	UCA	04/19/2015	\$4,722

All in violation of Title 18, United States Code, Sections 287 and 2.


D. MICHAEL HURST, JR.
United States Attorney

A TRUE BILL:
S/SIGNATURE REDACTED
Foreperson of the Grand Jury

This indictment was returned in open court by the foreperson or deputy foreperson of the grand jury on this the 24th day of January, 2018.


UNITED STATES MAGISTRATE JUDGE